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From:

Sent: Friday, October 09, 2009 1:34:00 PM

To:

Cc:

Subject: RE: income tax return

Our long-standing position is that the period of postponement does not change the actual due date. Section 6513(a) which pertains to early filed returns looks to 6072 for the prescribed date of filing. A return filed during the postponement period ... If that filing is after April 15 for individual taxpayers is not a 'early filed' return. I have been told by that this is a position that has been taken since at least 2005.